Previous references.

190

(Sep. Rev

File No. 20 of 1901–02
Serial Nos. 1 — 2

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1–2

Part B. for

SUBJECT.

Stamp duty on Service Bonds.

1906 Sl 1. From the Deputy Commissioner, Kadur Dt. No 691 dt 1/3.4.1902.

Solicits orders of Govt. re determination of stamp-duty on Service bonds presented for Registration

Sl no 2. To the Deputy Commissioner, Kadur Dt. No 71 G.O. 161 D 20.7.03.

States, that Govt. consider, that the half a rupee stamp which the instrument under reference now bears is Sufficient

G. R. S. 58

C. 1015

Sep Rev. 7 no 20 of 1901-02.

1

Matter for disposal by Circulation.

Subject.

Whether questions relating to the adjudication, refund &c. of Stamp Duty under the Stamps Regulation, should be dealt with by the Councillor who is in charge of "Stamps" as per notfn of 8th Aug: 1902, or by the Councillor in charge of the Land Revenue Department.

Circulated to Councillors.

By Order,

29-3-1903

for Secretary.

Name.	Remarks by the Councillor.
V. P. Madhava Rao, Esq., C.I.E., First Councillor. Sent on 29-3-1903 Received on 29/3/03 Camp Mysore C 205	There can be no two opinions as to the being matter that should be dealt with in the Revenue Dept. - Should a case however come up before Govt I would go a step further & take the liberty to suggest that instead of Govt burdening itself with the disposal of these routine matters power may be given to the Revenue Commr under the Stamp Regulation, as provided in clause 3 of Sec 4 of the Land Revenue Code & 29/3/1903 and he may be declared the Chief Controlling authority for purposes
C. Sreenivasiengar, Esq., Second Councillor. Sent on 31-3-03. Received on 31-3-03. C. 114.	of the Stamp Regulation & 29/3/1903

MGCPB—100—28-11-02.

31/3

The papers were ordered and
to be sent to the Commissioner
for opinion & I don't know
why they have again been sent
to me - My opinion is already on
record and with due
deference I beg to be
allowed to adhere to it -

O Chakravarty

1/4/03

In the Court

1/4/03

OFFICE OF THE DEWAN OF MYSORE.

Record of Cases Coming before the Council of H. H. the Maharaja.

Subject—*(Clause of Schedule.)*

What member of Council should deal with questions under the Stamps Regulation.

Secretary's Note.

A question has been raised as to what member of Council should, under the Notification of 8th August 1902, deal with matters relating to the adjudication, refund &c. of Stamp Duty under the Stamps Regulation, whether the Second Councillor who is in charge of "Stamps" or whether the First Councillor who is in charge of the Land Revenue Department. The Second Councillor has remarked as follows in the three cases which were submitted to him in the first instance.

B

Vide Sep Rev: 1 of 1901-02 p. 4 of the Office note

(1) Adjudication of Stamp duty on a Service Bond.

"Is this not a question for decision by the Chief Controlling Revenue

authority? I have since referred to the Mysore Stamps Regulation 1900 and I find that the question raised is one for decision by Government in the Revenue Department (vide Section 56 of the said Regulation) By "Stamps" in the Statement Showing the distribution of work is, I believe, meant all matters connected with the manufacture and sale of stamps. It does not include an adjudication which under the Law can only be made by the Revenue Deptt: This is how I have always (ie for several years past) understood it. Please obtain the Dewan's orders and do the needful.

(ii) Adjudication of Stamps Duty on a power of attorney; & refund of excess Duty levied on it.

"The view taken by the Secretary
" is correct. If therefore I am
" competent to deal with this case,
" I agree to the order proposed. Has
" this question been settled? I con-
" -time to be of the opinion I
" have already expressed."

D. (iii) Adjudication of Stamp duty on a Deed of release, & remission of a portion of the penalty levied on it.

"Here I think is a question for the orders of Government in the Revenue Department (Vide Section 45 of the Myore Stamp Regulation) Please See the remarks made by me on another file today, and do the needful. I think this is a matter which has to be dealt with by the Chief Controlling Revenue authority. It is partly Revenue and partly Financial. By "Stamps" in the Notification of 8th August '02 relating to the distribution of work, is meant only the manufacture, supply, and Sale of Stamps, and I therefore hesitate to record my opinion in this case involving a refund for fear of such opinion being held — as I think it ought to to be ultra vires. Precedent A does not help us much in the decision of this question. In case it is held that I am entitled to

deal with this and other similar questions, I shall only be too glad to investigate them & give my opinion. May I ask for favour of a ruling...?

There is a precedent to show that when the Council of Regency existed, the Councillor who was in charge of "Stamps" dealt with matters of this kind.

The terms "Chief Controlling Revenue-authority" as defined in Section 2 clause(8) of the Nippon Stamps Regulation, means the Government or such officer as the Government may, by notification in the official Gazette, appoint in this behalf.

Submitted

A

There is a precedent already on this matter - The Councillor in charge of this Secretariat has dealt with the questions under the Village Acts. The recent constitution does not alter the law or the distribution of work on this branch. I do not see why under the circumstances this question should have been raised at all - or any change introduced in this Constitution. The authority means according to the definition in the Regulation the Govt. The orders of Govt are passed by the Dewan when he agrees with the Councillor in charge - There is therefore no objection to the present II Councillor dealing with this matter as his predecessor in charge of that Dept did - The word "revenue" occurring in between Schedule and authority is not in any way sufficient to distribute the existing practice.

This is my view of the case
& the present situation -

This Hydrofoil may be placed
either to continue the existing
practice or to transfer such
ownership to 1st condition -
Either course is operable here
It is inexpedient to subject
this work now to the Revenue
Comm[rs].

13.IV.53

Record of Case submitted for the orders of His Highness the Maharaja.

Subject.

502

9605
7.4.03.

What Councillor should deal with questions relating to adjudication, refund, fee of Stamp Duty under the Stamp Regulation

Order.

The Revenue Comm^r's proposal to appoint him Chief Controlling Revenue authority seems to me suitable. Will the Dewan please explain why he considers it "inexpedient". The Dewan is already overburdened with routine work. Why not try a little decentralisation?

K R W

16/4/03

Submitted to His Worship -)

I am thankful to His Worship for giving me an opportunity to explain why I consider it inexpedient to change the present practice regarding the disposal of questions relating to a dyed-in-the-wool Scotsman duly.

I submit that such cases are few and occur at distant intervals - The gravity of work which it imposes on the Secretariat or on myself is very little and the relief which will result by entrusting that duty to any other officer of Government is inappreciable On this ground therefore I submit that it is not necessary to introduce any change - And at this stage of the development of our constitution I am not prepared to recommend any such change or the enactment of another notification under the Stamp Act or the Land Revenue Code In the event of any such modification the Chief Controlling Revenue Authority

under the Stamp Act is forth
and an order issued as usual
in the name of H.H. the Maharajah
for is all that is wanted. It
is immaterial which Commissioner
deals with it. The precedent
is in favour of the II^d Commissioner
continuing to deal with it and
I submit my humble opinion
that for the present at least the
present practice may be ordered
to be continued.

I kept the file in order
to put all this matter in person
to His Highness -

1.V.03

Lucy

Papers- found in R.T. & of 03-04 12

Record of Case submitted for the orders of His Highness the Maharaja.

Subject.

532

Re submitting papers as to the question who should deal with papers relating to adjudication &c of stamp duty.

Order.

In view of the Dewan's very strong opinion & also of the fact that the matter is of no great importance one way or the other I will not press my Suggestion. The 2nd Councillor may take up such cases as heretofore

~~K.R.M~~

21/5/03

697
22/5/03
Secy will proceed accordingly
initd
22.V.03

25/5/03

H.H. Recd
now C. Hem's Order
Orders issued
26/5/03

subd.
Please see note on separate slip.
27/5/03

1997

(1) Letter No 437 dd 5.3.03
from the R.S/R Hussain

vide Sep Rev 12th 1902-03 (2) * 206 dd 21.4.03
from the Rev. Commr
in Nuyore.

Subject to Secretary

His Highness having since ordered that cases relating to adjudication of Stamp duty may be taken up by the 2nd Councillor, the two files above quoted are resubmitted for submission thro' the 2nd Councillor, (as per Devans order) —

25/5/03 dhs

29/5

P.T.O.

The file containing His Highness's orders referred to over leaf was submitted to the II Councillor yesterday. This file contains 2 references with draft orders for approval by the Dewan through the II Councillor. The drafts have been marked with reference slips (1) & (2)*. These may also be now submitted to the II Councillor

Submitted. The Secretary

29/5/03

30/5/03

Yes

1/6/3

Submitted to the 2d Councillor

1/6/03

mis 361
1-6-03

Please see orders & remarks on the drafts.

1/6/03

* Detached and separately submitted.

The orders of His Highness have not yet been communicated to the II councillor.

There are three cases pending in this file, viz,

Sep Res 20 of 1901-02

(A) *Stamp duty on Service bonds,

(B) Stamp duty on a power of attorney,

*This has been detached and separately submitted.

&(C) Stamp duty on a deed of release.

Drafts have been been put up, and they require approval of the II Councillor and then of the Dewan

Submitted. Mr H Creagh
27/5/03

27/5/03

Communicate H.H.'s order at once & mark drafts for cable

28/5

Submitted Mr 2d Councillor
28/5/03

H.D. Neill
Mark drafts

Submd
Attd 28/5/03

Mis 356
28-5-03.

Read 28/5/03

Submitted

This file contains His Highness' orders as to the question who should deal with papers relating to adjudication fee of Stamp duty. A few days back there was a requisition from the I Councilor desiring to see His Highness' orders in the matter of the three references alluded to in the Secretary's note, the one* relating to Adjudication of Stamp duty on Service bonds' has been disposed of and is herewith put up. The other two⊗, viz, 'Adjudication of Stamp duty on (1) a power of attorney and (2) a deed of release' are not yet disposed of, the former pending receipt of the Govt Advocate's opinion and the latter, the decision of the Chief Court. One other reference relating to the refund of the value of a Stamp paper, disposed of, is also in the file. May the whole be submitted to the I Councillor as per his requisition?

* marked (B) in the note.

⊗ marked (C) and (D)

May ✓ Yes Sep Rw 1902-03

9/8/03

11/8/03 Subd to the Secretary 11/8/03

Sep. Rev. T. No. 20 of 1901-02.

Office Note (1)

Letter no: 6978 1/4/02 from DC. Kadur.)

A Service bond was executed on an eight anna Stamp paper by one Honna in favor of one Bilegowda of Basavapura village in the Chikkamagalur Taluk The aggregate Consideration of the bond, it is said, comes up to Rs 225/- as shown below:-

Rs 45 actually advanced to the executant on the condition that it should be repaid in 4½ years at the rate of Rs 10/- per year.

Rs 180/- to be spent by the executee during the period of 4½ years at the rate of Rs 40/- per year for feeding and clothing the executant's Son Gudda who was to be employed in the Service of the executee for the purpose of liquidation of

the Amount advanced.

The Sub Registrar be-
fore whom the bond was
presented for Registration
impounded it on the ground
that, as the consideration of
the bond was Rs 225, it ought
to have been executed on a
Stamp of higher value, and
forwarded it to the Dy Comr
for adjudication of the proper
Stamp duty chargeable
thereon. The Dy Comr seeks
instructions in the matter
from Government.

The point for orders
is whether, in cases of the
kind under reference, the
Amount actually advanced
should be taken into consi-
deration for the purposes of
Stamp duty chargeable or the
total Amount of the actually spent
and that which would be

⊗ under Art 14 of the Bombay Stamp Regulation the Stamp duty chargeable would be Rs 1-8-0.

spent by the executor if the conditions of the bond are entirely fulfilled. The former course appears reasonable as the latter ~~would~~ involves probabilities of various kinds

Submitted to the Registrar for orders.

H.V.
2/7/02

The Document is an agreement for service. It is chargeable with Duty vide Art. 5 (b) Page 166 Stamp Manual of Dawes.

H.V.
7/7/02

There is some ruling for Calculating Reg^n fees in such cases. Please let me see it.

H.V.
9/7

H.V.
9/7/02

Submitted. to the Secretary

A circular memorandum on the subject ~~obtained from the Registration office~~ is herewith ~~put up~~ (No: 2 dated 8th July 1902) issued by the Inspector Gen^l of Registration is herewith put up.

ser
5/9/02

VR
18/9/02

The I.G. of Reg^n Circular (See Can have no bearing on this case. ½ R Stamp is sufficient. Draft accdg^y submit to the Dewan through the 2nd Councillor

30/9/1902

Draft
VR
30/9/02

Draft submitted.
ATV.
2/10/02
Submitted to the 2nd Councillor
VR
3/10/02

with my compliments
2.10.02

Do not need a question for decision by the Chief for Orders. Request Auditor & Head Ufc to the Dewan and Secretary to the Board of Revenue to be a Member of the Board

I have the honor to be your
obedient servant
Thomas Jefferson
5/10/02

Submitted to the
Senate Jan
6/10 1971
Rec'd 6460

Sec 4 will do well
to avoid such precedents
during the last 70 yrs

MMS
23.X.02

25/10

One precedent was found
- is not apt -

14/3/3

The precedent herein referred
to not having been put up
the file is submitted to the
Senior Asst Secretary, for
favour of the same being sent -

BR
14/3/03.

Put up
file received back today with 2nd Counsellor's
order is put up.
MS 17/3/03. Send MS 17/3/03

'Executee' is of course
inadmissible.
Issue as Corrected.

16/6/3

I am of opinion that there
an agreement - chargeable
with a duty of eight annas -
Vide Schedule I article 5 -
clause (b) - The document has
been duly executed & stamped -
Parties to the same being
their accounts

1/6/03

Vide proforma. Is "Executee" a recognized
expression? C 1/6/03.

Deputy Commissioner's Office
Kadur District
Chikmagalur 1st April 1902.

From

A. H. Sankey, Esquire
Deputy Commissioner
Kadur District

To

A. V. Narayandasa Esquire M.A., B.L.
Secretary to the Government
of Mysore, General and Revenue
Depts.

Sir,

I have the honor to solicit the favour of Government orders as to the factors that are to be taken into consideration in determining Stamp duty on Service Bonds presented for registration.

2. The Sub-Registrar of Chikmagalur impounded a Service bond Executed by one Honna in favour of one Biligowda of Basagode village in the Chikmagalur Taluk, and sent it to me for adjudication of Stamp duty, stating that the document now written on an Eight anna Stamp paper, should have been Executed on a paper of higher value, inasmuch as the

aggregate

aggregate consideration of the bond comes to Rs 225/- on which proper Stamp duty is leviable.

3. The sum of Rs 225/- includes:

Rs 45/- advanced to the Executant and Rs 180/- to be Spent by the Executee during 4 ½ years at Rs 40/- per annum for feeding and clothing the Executant.

4. The document appears to have been written on 8 annas Stamp paper and made to fall under the category of (b) under article 5 of Schedule I of Stamp Regulation No 11 of 1900.

5. The practice in vogue in this District to regulate Stamp duty on Service bonds is to calculate it under article 14 of Schedule I of the above Regulation only on the amount advanced, or lent without giving regard to other conditions mentioned in them.

6. I am of opinion that the

The further stamp duty on such service bonds should be calculated on the aggregate amount that the Executant is likely to receive from the Executee during the whole period of Service as stated in page 55, Part III, of Commissioner's Stamp manual.

7. The vernacular file ending with the Chikmagalur Sub-Registrar report No: 129 of the 3rd March 1902 is herewith submitted with the original document for reference and kind return.

I have the honor to be,
Sir
Your most Obedient Servant

H. H. Sparks
Deputy Commissioner
Kadur District

REGISTRATION DEPARTMENT.

Circular Memorandum No. 2 of 1902-1903.

Dated Bangalore, 8th July, 1902

---

1. In the case of deeds of maintenance, contracts for service and the like in which the payment of an annuity for life or other periodical payment is provided for, whether the payment is covenanted to be made either in cash or in kind or in food or clothing, the value of the instrument shall for the purposes of registration be deemed to be as follows:

(*a*) Where the sum is payable for a definite period not exceeding 12 years from the date of the deed so that the total amount to be paid can be previously ascertained—such total amount.

(*b*) Where the sum is payable for an indefinite period terminable with any life in being at the date of the instrument or for any determinable period of time exceeding 12 years from the date of the instrument—the total amount which according to the conditions of the deed may be payable during the period of 12 years.

(*c*) Where the sum is payable for an indefinite period or for any period of time whose intended duration cannot be easily determined from the terms of the instrument—the aggregate amount payable for a period of 5 years.

2. Where the sum is payable in kind or in food or clothing, whose money value is not specified in the instrument, a registration fee of Rs. 5 should be recovered on that account. So much of Circular No. 2, dated 23rd September 1901, which is inconsistent with the provisions contained in the above shall be deemed to be rescinded.

P. N. PURNAIYA,
Inspector General of Registration.

To—All Registering officers.

MGCPB—150-23-8-02.

draft as per Secy's Orders

Read Sep Rev 7 re 20 1901-2

Sl 2

Correspondence ending with letter no: 846 of 31st May 1902 from the Dy. Comr, Kadur District.

No. ~~Rev 224~~ D
H. 161. Rev
dt 20-7-03.
20

3-8-03

Order thereon.

An agreement of Service was executed on an eight anna Stamp paper by one Honna in favour of Bilegowda of the Basagode village in the Chikkanayakanahalli Taluk. The document was presented for Registration before the Sub Registrar of Chikkanayakanahalli who, construing the aggregate consideration of the bond to be Rs 225 as noted in the margin, impounded it and forwarded it to the Dy Comr for adjudication of the proper duty chargeable thereon. The Dy Comr Solicits the instructions of Govt in the

Rs 45 Actually advanced to the executant on the condition that it should be repaid in 4½ years at the rate of Rs 10 a year.

Rs 180 to be spent by the ~~executee~~ obligor during the period of 4½ years at the rate of Rs 40 per year for feeding and clothing the executant's son who was to be employed in the service of the ~~executee~~ obligor on account of the liquidation of the amount advanced

Rs 225 Total

VII 5

5

matter.

Govt consider that
the half a Rupee
Stamp which ~~which~~ the
instrument under reference
now bears
~~requires~~ is sufficient.

Secretary
25/10/02

To the Dy Commr, Kadur District,
returning Rev: papers.

Previous references.

Circular no 807 D 29.9.1870

190

(Sep: Rev.)

File No. 22 of 1901-02.

Serial Nos. 1-6

Later references.

Seb: Rev: 31 of 1902-03.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-6

viz. Part B. for

SUBJECT.

Raising the limit of the value of a stamps to be Sold by licensed vendors from Rs 25 to Rs 50/-

---

Sl 1. From the Comptroller to the Govt of H.H. the Maharaja of Mysore - no 6203/1337 D 5.4.02.

Recommends that the minimum limit of Rs 25/- in the case of licensed Vendors may be raised to Rs 50/-

Sl 2. To the Comptroller, Docket no H 1856 D 22.5.02.

Requests that a copy of the rules relating to the sale of stamps by stamp Vendors as well as by the Secretariat Dept may be forwarded for reference

G. R. S. 58

P.T.O.

Sl 3. From the Comptroller No 2097

State that a copy of the ... is forwarded
and asks ... the ... granted ... Rs 10/0
for ... Selling Licenses for Medicinal.

Sl 4. To the Comptroller. Docket No 216 D 26.7.02

Requests leave to note the rate which will be
Sale by licensed ... of ... fee ... Rs ... of-
Triple ... Rs ... of-

Sl 5 From the Comptroller No 1120 D 2.9.02

Encloses a copy of the ... recommend
Assistant ... Rs 30/- and invites attention to the
... and to para ... of the above ... letter.

Sl 6. To the Comptroller. Bazaar Goods
The Deputy Comm[r] of Districts
G O No ... 597-605 D 4.10.1902

Directs the ... observance of ... VI of the
... of Rules ... close ... to the ... for the
... of stocks ... licensed ... and ... the
Sale of ... Triple ...
...

Sep: Rev 22 of 1901-02 (1

Note

Subject. A recommendation by the Comptroller, Mysore Govt:, to limit raise the minimum of Rs 25- in the case of licensed Stamp Vendors to Rs 50/-.

Last reference..... Letter no: 7452/2097 dt 9th June 02 from the Comptroller, Mysore Govt.

The Comptroller in his letter no: 6203/1337 dt 5th April 1902 stated that, as the establishment of Salaried Stamp vendors was abolished under the authority of Govt order, no: H 926-34 dt 8-1-02, and as, under the present rules the licensed vendors are not empowered to sell Court Fee Stamps of a higher value than Rs 25, the sale of ~~single~~ the Stamps over the value of Rs 25- ~~in question~~ has to be made direct from the Treasuries which

* Printed Prov: sent up.

will entail unnecessary extra labour on them. He therefore recommends that the minimum limit of Rs 25/- in the case of licensed vendors ~~might~~ be raised to Rs 50. The Deputy Commissioners of Kadur and Bangalore, ~~it was stated, held~~ are stated to hold the same opinion.

The Comptroller was therefore asked to forward a copy of the rules relating to the sale of stamps by stamp vendors for reference.

He replies that no spare copy of the rules is forthcoming in his office, and refers to the Mysore Gazette of the 8th October 1870 (page 32) whereat the subsidiary rules are published.

The rules referred to by the Comptroller are contained in the Collection of

Rules and Notifications under General Stamp and Court-fees Act. These Rules, authorise Stamp vendors to sell stamp papers and labels excepting Single stamps of the value of Rs 50 and upwards which will be sold direct from the Treasuries.

Submitted for orders.

DLV
16/7/02

(Note continued)

The Comptroller was asked in this office no: 7L 216 925-7-02 to quote the rule which restricts the sale by licensed Vendors of Court-fees stamps of higher value than Rs 25. He forwards a copy of circular

Draft a Docket as follows

With reference to the above, I am to forward herewith for signature that the Comptr will be so good as to quote the rule which restricts the sale by licensed Vendors of Court fee stamps of higher value than Rs 25

Rule 19/7/02

Retrafted 24/7/02

* Please see page 7 of the collection of Rules.

instructions of the Audit and Account Department of this office and invites attention thereto to Rule VI and to para 3 of circular no:807. ~~init~~. No further information than what has already been furnished is forthcoming in ~~this~~ his letter.

The Secretary
Submitted for orders.

JCV
11/9/02

Para 3 of the Cir: applied, Caps down the limit of Rs 25/- as the smallest (not the maximum) quantity to be sold to a vendor at one time.

Rule VII allows the purchase of any stamp not exceeding Rs 50/- in value to ~~allow~~ entitle the Vendor to a discount.

The necessity for action as proposed by

the Comptroller is
not clear

Submitted to
the Secretary
for orders
VL
15/9/02

Mr Hewitt

Draft an order saying that the
rule quoted by the Comptr does not
lay down that a private vendor
may not sell a stamp of more
than 25 Rs. ~~It is~~ Govt presume
however that the limit is being
actually observed. Agreeing
that ~~there is~~ public convenience will
be served by raising the limit,
Govt direct that rule 2 which
by implication lays ~~thus~~ down
50Rs
as the limit be uniformly ob-
served, and that only single Stamps
of 50Rs or more shd be sold
& private parties —

6

Treasuries.

To be submitted to the Deputy through the 2nd Councillor

18/9/1902

Submitted with draft.

18/9/02

Mr. Mc Hon'ble
2nd Councillor
with a draft

Mr 5/
Jul 24-1902

I regret my inability to send Cheques. ~~If the~~ By all means let our licensed Vendors sell Cheques upto Rs 50 ~~in value~~ instead of upto Rs 25 as heretofore. I do not know why the Question has been raised ~~I moved [illegible]~~

27/9/02

27/9

Mr Mc Hon'ble
the Deputy
27/9/02

Rs
28.9.02
6316

Cyl received:-
Please look up a Copy of Court Fee
regulations issued under Notifn

Encl 28/4. A spare copy herewith
putup sent.

28/4/02 28/4/02

Yo,

218

C 1333
1902
No

Sep: Rev 22 of 1901-02

DEPARTMENT

189 Sl 1

(2)

From

The Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

Rev Dept.

Dated 5

Despatched 5 April

Received

No. 6203

Dept No. 1337

SUBJECT MATTER.

Reporting & recommd
that the minimis limit
of Rs 25/- in the case licensed
Vendors may be raised to
Rs 50/-

AM

28/4

7/IV/02

Copy of the order
referred to in my
No 60/4/02

Rec 17/4/02 Please put up the rules relating to the sales by ~~stamp~~ licensed vendors of Court-fees stamps within Rs 250 & above that by the Treasury officers.

1-4-02

No 6203
1337

Treasury Accounts DEPARTMENT.

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

Bangalore, Dated 5 April 1902

From

E R. SUBRAYER, Esq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

General & Revenue Depts.

Bangalore.

Sir,

I have the honor to state that now, that the establishment of Salaried Stamp Vendors has been abolished throughout the State under the authority of Government in Proceedings No. 926 Files dated 8 January 1902 and as licensed stamp vendors are not under the present rules allowed to sell Court fees stamps of higher Value than 25 rupees, the Sale of Stamps over the Value of rupees 25 has to be made direct from the Treasuries which will entail unnecessary extra labours on the Treasury departments.

I therefore recommend that the minimum limit of Rs 25/- in the case of licensed Vendors may be raised to Rs 50. The Deputy Commissioners of Kadur & Bangalore have recommended this limit.

I have the honor to be
Sir,
your most obedient Servant

E R Subrayer
Comptroller

2

Sep. Rev. 22 g 01-02
Sl 2

(3)

To,

The Comptroller
Mysore Gold.

Dated 22nd May /02
22
No. FL 1856.

Adverting to his
letter No 6 203/1337, dated the
5th ultimo, recom-
mending that the
minimum limit of
Rs 25- ~~in the case of~~ prescribed for the sale of Stamps
by licensed vendors may
be raised to Rs 50,
has the honour to re-
quest that a copy
of the rules relating
to the sale of Stamps
by & stamp vendors
as c

as well as by the Treasury
referred to therein,
Department may be
forwarded to this
office for reference.

C. O.

20/5/02

Yes Sir!

mca
14/5/02

Rev: Dr:-
Vol: 8 of Mysore Gazette Con:
Containing the rep: quoted in this
Part rep.
JHD
23/6/02

Submitted with draft
JHD
3/7/02

H 1607

Sep: Rev. 22 of 1901-02
Gen. 301

SL-3

(4)

From

E. R. SUBRAYER, Esq.,
Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,
Rev & Genl *Dept.*

Dated
Despatched 7 June
Received
General No. 765-2
No. 2097.
Enclosure No.

In reply to

SUBJECT.
Stating that no spare
copy of the Rules for Stamp Vendors
is forthcoming in this Office.

References (to be entered only in the Dewan's Office).

P. Reed
M 10 6/02

Rec 17/6/02
Ed: Records
Please put up the reference
quoted in this letter.
JHD
17/6/02

(P.T.O.)

TREASURY ACCOUNT DEPARTMENT.

7452

No. 2[illegible]

OFFICE OF THE COMPTROLLER OF MYSORE.

Bangalore, 6th June 1902. 139

From

E. R. SUBRAYER, Esq., B.A.B.C.E.

Comptroller, Mysore Government.

To H.V.Nanjundayya, Esq., M.A.M.L.

The Secretary to the Govt. of Mysore,

General and Revenue *Depts*

SIR,

In reply to your docket No.FL1856 dated 22nd May last requesting that a copy of the Rules for vending stamps by vendors and by the Treasury Department may be forwarded, I have the honor to state that no spare copy of the Rules is forthcoming in this Office and to refer you to the Mysor Gazette of the 8th October 1870 page 32 in which the subsidiary Rules are published.

I have the honor to be,

Sir,

Your most obedient servant,

H Eagles

for Comptroller.

~~Dep: Rev 22 of 1901 02~~ 5

Sl 4. (5)

The Comptroller,

Mysore Govt.

No. C 216

Date 25/7/02
25

Correspondence ending with the Comptroller's letter no. 7452/2097 of 7th/02 re raising of the maximum limit of ~~Rs~~ 25 prescribed for the purchase of ~~Court~~ licensed Stamps by ~~Stamp~~ vendors to ~~Rs~~ 5

With reference to the above has the honour to request that the Comptroller will be so good as to quote the rule which restricts the sale by licensed vendors of Court-fees Stamps of higher value than ~~Rs~~ 25.

"B.O"

25/7/02

for Secretary
dt. 25/7/02

Sep: Rev. 22 of 01-02

Gen. 30

2507
14 SEP 1902
DEWAN'S OFFICE MYSORE

From

E. B. SUBRAYAR, Esq.,

REVENUE DEPARTMENT
Gl. No. 5170
SEP 9 1902
No
DEWAN'S OFFICE

(6)

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

Rev. Dept. Dept.

Dated

Despatched 2 - Feb. 02

Received

General No. 1120

No.

Enclosure No. 1

In reply to

SUBJECT.

With reference to the rule which restricts the sale by licensed Vendors of Court fee Stamps to Rs 25 I enclose copy of the Cir: no 807.

References (to be entered only in the Dewan's Office)

Rev Dept 11/9/01

Ref. cor. Cir. no 807 dated 11/9/01 sub-cir. no 1120 dated 11/9/01

TREASURY ACCOUNT DEPARTMENT.

No. 1120 Fin OFFICE OF THE COMPTROLLER OF MYSORE.

Bangalore, 26th August 1902. 139

From

E. R. SUBRAYER, Esq., B.A.B.C.E.

Comptroller, Mysore Government.

To H.V.Nanjundayya, Esq., M.A.M.L.

~~*The Secretary to the Govt. of Mysore,*~~

General and Revenue Depts

Sir,

With reference to your docket Financial No.216 dated July 1902 requesting me to quote the rule which restricts the sale by licensed Vendors of Court Fees Stamps to Rs.25/- I have the honor to enclose copy of the audit and Account Department Cir: No.307 which is the one referred to in my letter No.7452/2097 of 15th June 1902 and which will be found published in the Mysore Gazette of the 8th October 1870 on the authority of the Chief Commissioner and to invite your attention to Rule VI and to para 3 of the above circular. The copy of the circular instructions may be kindly returned when no longer required.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

537-605

Redraft

Sep: Rev: 22 of 01-02

Read slb (7)

Correspondence ending with docket no: 1120 of 2.9.02 from the Comptroller, Imperial Govt.

No 7L 597-605 of 4/10/02

Order thereon

Book of circulars sent to Comptroller. AB 10/2/03

The Comptroller, Imperial Govt, stated that the establishment of salaried stamp vendors in the State having been abolished under the Orders conveyed in Govt Proceedings no: 7L 926-34 of 8.1.02, and the licensed vendors being, under the present rules, not empowered to sell Stamps of higher value than 25 Rs, unnecessary

7515

28.12.02

Imperial 20/9/02

unnecessary extra labour had devolved upon the treasuries; and proposed in consequence, that the minimum limit of Rs 25 prescribed for the purchase of stamps by licensed vendors be raised to Rs 50.

Para 3 of Circular no: 807 of 29.9.1870 quoted by the Comptroller does not lay down that a private vendor may not sell a stamp of more than 25 Rs. Govt presume however that the limit is being actually observed. Agreeing that public

Convenience will be served by raising the limit
Govt direct that rule VII
of the above Rules which
by implication lays down
Rs 50 as the limit, be uni-
formly observed, and that
only single stamps of 50 Rs
or more be sold to private
parties in the Treasuries

Print

Secretary
30/9

VI
26/9/02

To the Comptroller Imperial
Govt with the book of Circ.
To the Dy Comrs of Districts

Sep: Rev: 22 of 1902
sl 6

10

Proceedings of the Government of His Highness the Maharaja of Mysore, Financial, dated 4th October 1902.

READ—

Correspondence ending with docket No. 1120, dated 2nd September 1902, from the Comptroller, Mysore Government.

No. Fl. 597-605, dated Bangalore, 4th October 1902.

ORDER THEREON.—The Comptroller, Mysore Government, states that the establishment of salaried stamp vendors in the State having been abolished under the orders conveyed in Government Proceedings No. Fl. 926-34, dated 8th January 1902, and the licensed vendors being, under the present rules, not empowered to sell stamps of higher value than Rs. 25, unnecessary extra labour has devolved upon the Treasuries; and proposes in consequence that the minimum limit of Rs. 25 prescribed for the purchase of stamps by licensed vendors be raised to Rs. 50.

2. Para 3 of Circular No. 807, dated 29th September 1870, quoted by the Comptroller does not lay down that a private vendor may not sell a stamp of more than Rs. 25. Government presume, however, that the limit is being actually observed. Agreeing that public convenience will be served by raising the limit, Government direct that Rule VII of the above rules, which by implication lays down Rs. 50 as the limit, be uniformly observed, and that only single stamps of Rs. 50 or more be sold to private parties in the Treasuries.

H. V. NANJUNDAYYA,
Secy. to Govt., Gen. & Rev. Depts.

To—The Comptroller, Mysore Government, with the Book of Circulars.
The Deputy Commissioners of Districts.

Exd.—J.T.R.

(7)

1902-03

GOVERNMENT OF MYSORE

FINANCIAL

PROCEEDINGS

Dated 4th October 1902

No. Fl. 597-605

Directing the uniform observance of Rule VII of the Stamp Rules, which lays down Rs. 50 as the limit for the purchase of stamps by licensed vendors, and the sale of single stamps of Rs. 50 to private parties in the Treasuries.

SBP—20-10-02—200